

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

JEFFREY T. MAEHR,)	CASE NO. 8:08CV190
)	
Petitioner,)	
)	
v.)	MEMORANDUM
)	AND ORDER
INTERNAL REVENUE SERVICE,)	
)	
Respondent.)	
_____)	

JEFFREY T. MAEHR,)	CASE NO. 8:08CV213
)	
Petitioner,)	
)	
v.)	MEMORANDUM
)	AND ORDER
INTERNAL REVENUE SERVICE,)	
)	
Respondent.)	
_____)	

JEFFREY T. MAEHR,)	CASE NO. 8:08CV214
)	
Petitioner,)	
)	
v.)	MEMORANDUM
)	AND ORDER
INTERNAL REVENUE SERVICE,)	
)	
Respondent.)	
_____)	

These matters are before the court on Jeffrey T. Maehr's ("Maehr") Motion for Reconsideration and to Consolidate Cases. (Case No. 8:08CV190, Filing No. [14](#); Case No. 8:08CV213, Filing No. [6](#); Case No. 8:08CV214, Filing No. [6](#).) In each of the above-captioned cases, Maehr filed a document titled "Petition to Quash Third Party Summons,"

rather than a complaint. (Case No. 8:08CV190, Filing No. [1](#); Case No. 8:08CV213, Filing No. [1](#); Case No. 8:08CV214, Filing No. [1](#).) At the time of filing, Maehr asserted that a filing fee of \$39.00 was the appropriate filing fee for each “Petition,” and that is the fee he paid in each case. On August 21, 2008, the court considered Maehr’s arguments and determined that a filing fee of \$350.00 per case is required. (Case No. 8:08CV190, Filing No. [10](#); Case No. 8:08CV213, Filing No. [5](#); Case No. 8:08CV214, Filing No. [5](#).) Maehr now seeks reconsideration of that determination and consolidation of his three cases. He also seeks recusal of the undersigned judge. (Case No. 8:08CV190, Filing No. [14](#); Case No. 8:08CV213, Filing No. [6](#); Case No. 8:08CV214, Filing No. [6](#).)

The court has carefully reviewed Maehr’s Motion and finds no good cause for reconsideration of any portion of its August 21, 2008, Memorandum and Order. However, the court will permit Maehr to consolidate these three matters into one case. No later than December 31, 2008, Maehr shall file an amended petition in Case No. 8:08CV190. The amended petition shall contain all of Maehr’s claims, including those presented in Case Nos. 8:08CV213 and 8:08CV214. Any claims not contained in the amended petition will be deemed abandoned. In the event that Maehr files an amended petition in accordance with this Memorandum and Order, Case Nos. 8:08CV213 and 8:08CV214 will be dismissed and Maehr will not be responsible for the remainder of the filing fees in those two cases. However, the portion of the filing fee paid in Case Nos. 8:08CV213 and 8:08CV214 **will not** be refunded and **will not** be applied to Case No. 8:08CV190. Maehr must then pay the remainder of the filing fee in Case No. 8:08CV190, or alternatively, must submit a motion for leave to proceed in forma pauperis and an affidavit in support. In the event that

Maehr fails to file an amended petition by December 31, 2008, all three of these cases will be dismissed for failure to pay the filing fee.

Maehr also requests that the undersigned judge recuse herself from these matters. However, in accordance with [28 U.S.C. 455\(a\)](#), there is nothing indicating that the court's "impartiality might reasonably be questioned." Maehr's request for recusal is therefore denied.

IT IS THEREFORE ORDERED that:

1. Maehr's Motion for Reconsideration and to Consolidate Cases (Case No. 8:08CV190, Filing No. [14](#); Case No. 8:08CV213, Filing No. [6](#); Case No. 8:08CV214, Filing No. [6](#)) is denied in part and granted in part. To the extent it remains pending, Maehr's Motion for Reconsideration (Case No. 8:08CV190, Filing No. [7](#)) is denied;
2. Maehr is permitted to consolidate these matters. No later than December 31, 2008, Maehr shall file an amended petition in Case No. 8:08CV190. The amended petition shall contain all of Maehr's claims, including those presented in Case Nos. 8:08CV213 and 8:08CV214. Any claims not contained in the amended petition will be deemed abandoned;
3. In the event that Maehr files an amended petition in accordance with this Memorandum and Order, Case Nos. 8:08CV213 and 8:08CV214 will be dismissed and Maehr will not be responsible for the remainder of the filing fees in those two cases. However, the portion of the filing fee paid in Case Nos. 8:08CV213 and 8:08CV214 **will not** be refunded and **will not** be applied to Case No. 8:08CV190;
4. If he files an amended petition, Maehr must pay the remainder of the filing fee in Case No. 8:08CV190, or alternatively, must submit a motion for leave to proceed in forma pauperis and an affidavit in support;
5. In the event that Maehr fails to file an amended petition by December 31, 2008, all three of these cases will be dismissed for failure to pay the filing fee. However, Maehr will remain responsible for payment of the entire \$350.00 filing fee in all three cases regardless of dismissal;
6. The Clerk of the court is directed to set a pro se case management deadline in this case with the following text: December 31, 2008: deadline for Maehr to pay balance of fee or file IFP motions and consolidate cases;

7. Maehr's request for recusal of the undersigned judge is denied; and
8. Maehr's Motion for Administrative Default Ruling (Case No. 8:08CV214, Filing No. [4](#)) is denied.

DATED this 25th day of November, 2008.

BY THE COURT:

s/Laurie Smith Camp
United States District Judge